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ABSTRACT

Results of an annual survey provide an analysis of physical plant costs by major functional area and object of expense, as reported in each university's operating fund. The principles observed in reporting, definitions, and explanatory comments on the cost categories and their scopes precede a series of summary tables for: total and percentage plant operating expenses by function and object of expense for the fiscal year ended April 30, 1982; total and percentage expenses by function and institution; total and percentage expenses by object of expense and institution; breakdown of utilities and "other" expenses by institution; gross square feet and utility rates by institution; and unit costs of operating expenses by institution in dollars per square foot. The function categories include physical plant administration, building maintenance, custodial services, utilities, landscape and grounds maintenance, and security and traffic. The "object of expense" categories include salaries and wages other than those used for administration of safety programs, employee benefits, library acquisitions, equipment and furniture (purchase, rental, and maintenance), operational supplies and expenses, cost of goods sold, utilities, property taxes, renovations and alterations, externally contracted services, scholarships and other aid, principal and interest repayment, land and site services, buildings, miscellaneous, and internal cost allocation. (MSE)

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REVENUE AND EXPENSES OF ONTARIO UNIVERSITIES 1981-82

VOLUME IV - PHYSICAL PLANT OPERATING EXPENSES

Prepared by the
COU Research Division

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November, 1982

82-10

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REPORTING OF PHYSICAL PLANT OPERATING EXPENSES OF THE PROVINCIALLY ASSISTED UNIVERSITIES OF ONTARIO FOR THE FISCAL YEAR ENDED IN 1982 GUIDELINES AND DEFINITIONS

I INTRODUCTION

Each year an analysis of physical plant operating expenses, also known as the OAPPPA Report, is prepared under the joint auspices of the Ontario Association of Physical Plant and Planning Administrators (OAPPPA) and the Committee of Finance Officers - Universities of Ontario (COFO-UO). This report provides an analysis of physical plant costs, by major functional area and object of expense, as reported in the operating fund of each university.

The financial accounts of universities are normally maintained in accordance with the principles of "fund accounting" to ensure that limitations and restrictions placed on the use of available resources are observed. In the report Revenue and Expenses of Ontario Universities, prepared each year by COFO-UO, the revenues and expenses related to the following "funds" are identified (see exhibit 1 attached):

- Operating Fund
- Other Non-Credit Fund
- Ancillary Enterprises Fund
- Sponsored Research Fund
- Trust and Endowment Fund
- Capital Fund

Physical Plant costs are charged to each of these "funds" as appropriate by the universities. However, volume IV of this report provides a detailed analysis of physical plant costs charged to the

operating fund only. As such, it provides an analysis of the physical plant costs that are incurred in relation to the basic academic and academic support activities of each university, and permits a greater degree of comparability between universities than if it included the physical plant costs related to all "funds".

As the various volumes of Revenue and Expenses of Ontario Universities, are closely related, it is essential that they be prepared in accordance with uniform guidelines and definitions. To achieve this necessary degree of consistency, the following guidelines and definitions have been reviewed by a subcommittee that has been jointly appointed by OAPPPA and COFO-UO.

II PRINCIPLES OF REPORTING

In order that the physical plant cost data submitted by the various universities will be as comparable as possible, OAPPPA and COFO-UO have approved and adopted the following Principles of Reporting:

A. Functional Reporting of Physical Plant Costs

The costs reported in the Physical Plant column on Table 4 (exhibit 2 attached) of volume I of Revenue and Expenses of Ontario Universities should represent the total costs of the physical plant function relative to the basic operating budget of each university as defined in the COFO-UO guidelines and not necessarily the functions and costs that may be administered by the Physical Plant Department at each university. Any physical plant costs, e.g. alterations, renovations and maintenance expenses, which are charged out to other functional areas of the operating budget, as shown on Table 4 (exhibit 2) of volume I of Revenue and Expenses of Ontario Universities should be regrouped and reported in the Physical Plant column.

B. Internal Cost Allocations

No amounts will be shown on line 16, Internal Cost Allocation, in the Physical Plant column on Table 4 of volume I of Revenue and Expenses of Ontario Universities. Therefore, all costs by object of expense shown in the Physical Plant column on Table 4 will be gross in respect to the functional areas included in the operating budget but will be net with regard

to all other funds shown on Table 3 (exhibit 1 attached) of volume I of Revenue and Expenses of Ontario Universities, e.g. ancillary enterprises, capital, etc., as physical plant costs relating to these other funds should be charged directly by object of expense. No amounts will be shown on line 16, Internal Cost Allocation, in any of the columns of volume IV, physical plant operating expenses. Therefore, all physical plant costs will be shown on a "net" basis by object of expense.

C. Agreement With COFO-UO

Total physical plant costs shown in volume IV, the report of physical plant operating expenses, must agree in total and by object of expense with the data shown in the Physical Plant column on Table 4 of volume I of Revenue and Expenses of Ontario Universities.

D. Netting of Other Revenue

Revenues derived from outside the university by the sale or rental of physical plant facilities or services, the costs of which are reflected in the physical plant functional area, should be netted by object of expense against physical plant costs.

III DEFINITIONS AND EXPLANATORY COMMENT

A. General

The physical plant functional area reflects costs related to the physical facilities of the university including physical plant administration, building maintenance, custodial services, utilities, landscape and grounds maintenance, security and traffic control, building renovations, alterations and major repairs, and other physical plant costs.

The various physical plant functional areas are defined in the following section.

B. Definition of Expenses to be Included under each Major Function

1. Physical Plant Administration - this function includes all activities necessary to carry out the duties of management and administration for all areas under the jurisdiction of the Physical Plant Division. Examples of the activities are:

   (a) Administration - this category will include salaries, wages, employee benefits, travel, equipment and other operating costs required for administrators, assistant administrators, office personnel (including account keeping done by the Physical Plant Department such as payroll, billing,

material ordering, personnel records, and dispatching of work orders), other administrative operating costs (including supplies, materials, telephone long distance charges, postage, computer rental, accounting machine costs, and career training programmes). This category will include all supervisory personnel who serve more than one functional area.

(b) Engineering - this category normally includes salaries, wages, employee benefits, travel, equipment and other costs required to provide technical and engineering services necessary to effectively carry out the functions assigned to the Physical Plant Department to the extent that these costs are funded out of the operating budget. This category will include engineers, architects, draftsmen, estimators, schedulers and preparation of documents for contractual maintenance, renovations and alterations as well as analysis of systems and modes of operation, plant records, etc.

(c) Planning - this category will include preparation of architectural and engineering plans and specifications for alterations and new construction to the extent that these costs are funded out of the operating budget.

2. Building Maintenance - this function includes all items related to routine repair of buildings and structures, including normal recurring repairs and preventive maintenance. Does not include renovations and alterations, or projects which are funded from outside the operating budget. Also, does not include major repair projects having a cost in excess of $10,000. The following are to be included:

(a) Salaries, wages and employee benefits for all personnel who are assigned to the Building Maintenance function. (See page 16* for definition of salaries and wages). Includes drivers assigned to vehicles which serve the maintenance function.

(b) Interior and Exterior of Buildings

(i) Plumbing, heating, air conditioning, and ventilation.

(ii) Electrical repairs of all types excluding primary systems and primary building substations but including secondary systems, certain lamp replacements (requiring special ladders and rigging) and maintenance of outdoor lighting fixtures which are a part of the building.

(iii) Carpentry and cabinet making.

(iv) Painting and glazing.

(v) Hardware, locks, keys, closers and records.

12

(vi) Roofing and sheet metal work, including downspouts and gutters.

(vii) Welding and necessary machine work.

(viii) Elevators and other building machinery.

(ix) Miscellaneous building repairs such as tuckpointing, blinds, etc.

(x) Costs of testing fire sprinkler systems, alarms, fire extinguishers, and similar protective devices.

(c) Maintenance and replacement of and additions to all furniture, furnishings and equipment within the buildings, but excluding replacements funded by users.

(d) Maintenance of utility distribution systems inside the building including electrical, heating, cooling, process steam, water lines, gas lines and sewer lines (both storm and sanitary), etc.

(e) Operating and replacement costs of all equipment, materials, and tools used in connection with building maintenance (exclude hand tools furnished by the employees).

(f) Operating costs for vehicles which serve the maintenance function.

3. Custodial Services - this function includes all costs related to janitorial and custodial services to buildings and structures including care and waxing of floors, washing of windows and costs of all cleaning contracts let to outside cleaning contractors (including window-washing).

(a) Salaries, wages and employee benefits of all personnel who are assigned to the Custodial function (See page 16* for definition of salaries and wages).

(b) Small set ups only where materials for the special set ups are stored or kept within the same building.

(c) Snow removal immediately adjacent to building.

(d) Other operating costs such as paper, paper towels and tissue, wax, erasers, chalk, cleaners, and other materials and supplies.

(e) Operating and replacement costs of all equipment used in connection with custodial services.

(f) Lamp replacement where lamps are readily accessible without special ladders and rigging.

Common operations include: Mopping, sweeping, waxing of floors (sanding and refinishing of floors are excluded);

dusting, polishing, of furniture and fixtures such as venetian blinds, partitions, pictures, maps, radiators, etc.; cleaning of chalkboards, chalk trays, erasers, and replacement of chalk; washing and dusting of walls; cleaning and disinfecting commodes and urinals; cleaning and washing other fixtures, walls and partitions, and replenishing supplies for restrooms; the emptying and cleaning of waste receptacles; dusting and cleaning of windows and other glass surfaces, sweeping and cleaning of entrances; and opening and/or closing buildings, doors and windows.

The custodian is not a porter, messenger, mailman or laboratory assistant for the faculty or students. Generally, services requiring technical direction at the time of performance such as cleaning chemistry laboratory bench tops, decontaminating radioactive facilities, or cleaning of extremely delicate apparatus are not classified as custodial, but are usually provided by the department having specific jurisdiction. Do not include these in custodial services costs, show them under the function "Other".

4. Utilities - this function includes all costs for energy for heating, cooling, light and power, gas, water, telephone equipment rental costs and any other utilities necessary for the operation of the physical plant and normally includes:

(a) Salaries, wages and employee benefits of all personnel who are assigned to the utilities function (See page 16* for definition of salaries and wages).

(b) Operation and maintenance of heating and power plant equipment including water plant and sewage disposal plants.

(c) Operation and maintenance of equipment in central air-conditioning plant.

(d) Purchase or rental costs to provide electricity, gas, water, telephone equipment, and sewage treatment.

(e) Operation and replacement costs of all equipment used in connection with production of utilities.

(f) Maintenance of utility tunnels, distribution systems external to buildings for electricity, gas, steam, compressed air, chilled water, and high temperature water, domestic water, sanitary and storm drains. The expense <u>does not</u> include open ditch drainage and street, walks and grounds lighting maintenance.

(g) Boiler and Pressure vessel insurance.

<u>NOTE</u>: Recovery of utility costs, through sales to outside agencies should be apportioned by object of

expense (i.e. salaries, supplies, utilities, etc.) to give a net cost by object of expense for that portion funded from the operating budget.

5. Landscape and Grounds Maintenance - this function includes operation and maintenance of campus landscape and grounds. Excludes areas for which the Physical Plant is reimbursed.

NOTE: the costs of maintenance and snow removal for parking lots are to be segregated and reported as an ancillary enterprise. The following are included:

(a) Salaries, wages and employee benefits of all personnel who are assigned to the Landscape and Grounds Maintenance function (See page 16* for definition of salaries and wages).

(b) Maintenance of all areas of the campus; all work associated with the care of trees, grass, shrubs, and flowers, the provision of nursery stock including seeds, fertilizers, and plant materials.

(c) Maintenance of roads and walks, irrigation systems, signs, and lighting for roads, walks and grounds.

(d) Snow removal and sanding (excluding parking areas).

(e) Maintenance of athletic fields, outdoor rinks, tennis courts and other outdoor recreational facilities.

(f) Maintenance of open ditch drainage, fences, retaining walls and rip rap.

(g) Care of miscellaneous fixed equipment such as benches, shelter houses, etc.

(h) Operation and replacement costs of all equipment used in connection with grounds maintenance.

(i) Trash and refuse handling which is not part of a municipal service.

6. Security and Traffic - this function includes all costs for watchmen, police services related to plant and campus security, and vehicle control. Costs relating to "parking lots" are to be segregated and reported as an ancillary enterprise.

(a) Salaries, wages and employee benefits of all personnel who are assigned to this function (See page 16* for definition of salaries and wages).

(b) Patrol of campus and school areas including exterior of building by police.

(i) Patrol vehicles, radio communications cost, uniforms, and police equipment including radar.

(ii) Office operation.

(c) Watchmen of building interiors on a route system.

(i) Uniforms and clocks.

(ii) Operating and maintenance of vehicles used in watch service.

(d) Closed circuit T.V. monitors, burglar alarms, etc.

NOTE: Expenditures relating to the administration of the safety programme are not to be included under "Physical Plant". Such expenditures are to be reported under the functional area "Other" in volume I of Revenue and Expenses of Ontario Universities.

7. Other - this function is to be used only to the extent that costs are included in Physical Plant expenses. Examples of "Other" services and costs which are frequently the responsibility of Physical Plant Departments are as follows:

(a) Purchasing and receiving and stores for supplies and equipment for the entire campus.

(b) Hauling, moving and storing of furniture for other departments.

(c) The costs of messenger, mailman, laboratory assistant, porter, or services requiring technical direction at the time of performance, which services are usually provided by the department having specific jurisdiction. For further reference see Item 3 - Custodial Services.

(d) Property taxes and other municipal assessments, including those taxes for which compensatory grants are received from the Province.

(e) Vehicles and Equipment - include here only costs which cannot be reasonably distributed to other functional areas of Physical Plant and are not reimbursed to Physical Plant.

(i) Salaries, wages and employee benefits of all personnel who are fully assigned to this function (See page 16* for definition of salaries and wages).

(ii) Operating costs, maintenance, etc.

(f) Unabsorbed Physical Plant costs relative to chargeouts, not recovered from departmental work orders.

(g) All Property and related liability insurance other than for boilers and pressure vessels.

(h) Renovations, Alterations and Major Repairs - all renovations and alterations are to be included. Only

those major repair projects which are of a non-recurring nature and which have a cost in excess of $10,000 are to be included. Repairs under $10,000 are to be reported under the appropriate functional area. Costs to be included in this category are:

(i) External Contracts

(ii) Salaries, wages and employee benefits of all university personnel used to perform the work. (See below for definition of salaries and wages).

(iii) Costs of all furniture, furnishings, materials and equipment required in connection with renovations, alterations and major repairs.

(i) Costs of renting space and land together with property taxes paid thereon should be reported under the functional area "Other" within Physical Plant. If the rental agreement includes the provision of services (e.g. utilities, maintenance, cleaning, etc.) and if the costs of these services can be identified, these costs should be reported under the appropriate functional areas.

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*Definition of Salaries and Wages

Salaries, wages, and employee benefits to be reported under this function should include the following staff members:

- all workers assigned to the function
- all foremen and supervisors who work exclusively in the functional area.

C. Definition of Objects of Expense

The same Object of Expense definitions apply to the preparation of both volume IV, physical plant operating expenses, and the other volumes of Revenue and Expenses of Ontario Universities. These definitions are as follows:

1. Other Salaries and Wages - this object will reflect all salaries, wages and payments to non-instructional staff (support staff) including among others, technicians, clerical and secretarial, professional and managerial, janitorial, trades and maintenance.

2. Employee Benefits - this object is to reflect an institutions's contributions (with respect to salaries reported in Item C.1) for pensions including payments for actuarial deficiencies and past service liability, group life insurance, salary continuance insurance, dental plans, cost of Workmen's Compensation, free tuition, unemployment insurance, and other costs of an employee benefit programme. Memberships or other perquisites of employment are not to be reported here.

3. Equipment and Furniture - under the appropriate subheading of "Purchase", "Rental", and "Maintenance" report here all expenses for equipment and furniture, including laboratory equipment (other than consumables),

administrative equipment and furnishings (including carpets and drapery), copying and duplicating equipment, computing equipment, maintenance equipment. Instalment and lease purchase computer contracts should be classified under the heading "Purchase". Installation costs would normally be classified as an expense for equipment and furniture.

4. Operational Supplies and Expenses - this object will include among other items all expenses for supplies which are normally consumed within the fiscal year, including postage, reproduction (i.e., all reproducing and printing carried out by the university), publications, telephone long distance charges, repair materials, maintenance and office supplies.

5. Utilities - expenses for fuel, electricity, water, gas, telephone equipment rental and installation, and other utilities (e.g. purchased steam) costs are reported in this object. The cost of utilities is to be included in total under the functional area "Physical Plant".

6. Property Taxes - property taxes for which there are compensatory grants as well as all other payments for municipal services out of operating funds are to be included. Taxes paid in relation to space rental are not to be reported here; these amounts should be included with

other costs of space rental under the object entitled "Miscellaneous".

NOTE: Municipal taxes for which compensatory grants are received from the Province are to be included in this object of expense and should also be reported separately in the the box provided at the bottom of page 1 of the forms.

7. Renovations, Alterations and Major Repairs - this object includes all expenses for renovations and alterations to existing university space (whether internally performed or externally contracted). It excludes expenses of maintenance, repair or refurbishing except major repairs of non-recurring nature in excess of $10,000 which are to be included. If these specific kinds of services are externally contracted they are to be reported under this object and not as "Externally Contracted Services". If internally performed, the total costs including labour and material should be brought together in this object.

NOTE: Repairs and refurbishing of less than $10,000 value are not to be included in this object. The costs of labour, materials or externally contracted services for repairs and refurbishing of less than $10,000 value are to be shown in their own objects.

8. Externally Contracted Services - all expenses for services contracted to external agencies (except for renovations, alterations and major repairs) are to be included. Examples of expenses to be included would be cleaning contracts, security services, snow removal and similar time and material contracts under physical plant, and food services under ancillary enterprises. Where food services are contracted, the contract amount in total should be shown under this object and not under cost of goods sold or other objects, even though the contractor may provide a breakdown.

9. Land and Site Services - this object is to include acquisition costs, land improvements and site preparation, including landscaping, sewers, and roads. Also includes fees and planning costs relative to the direct expenses.

NOTE: These expenses are normally reflected in the Capital Fund rather than in the Operating Fund of the University.

10. Buildings - all expenses which are normally considered part of the construction costs are to be included. Where applicable, furniture and equipment and site services are to be segregated from the total contract for inclusion in their specific objects of expenses. Includes all fees and planning costs associated or directly attributable to

this object as well as any costs such as utilities incurred during construction.

NOTE: These expenses are normally reflected in the Capital Fund rather than in the Operating Fund of the University.

11. Miscellaneous - this category of expenses includes amounts not reported in the previously identified objects. Categories of expenses may include recruitment, travel and field trips, relocation, entertainment, memberships, ceremonials, assistance to student organizations, insurance, legal fees, audit fees, consultants' fees, cost of renting space and land together with property taxes paid thereon. Expenses which can be properly identified as belonging to another object are not to be included here, particularly those which fall within the category of operational supplies and expense.

NOTE: For the appropriate treatment of space rental costs, refer to 7 (i) on page 16.

IV REPORTING FORMS, SUBMISSIONS AND ANALYSIS

Each university is asked to complete the attached forms and submit to the Research Associate, Council of Ontario Universities, 130 St. George Street, Suite 8039, Toronto, Ontario, M5S 2T4 by August 16, 1982. The attached forms consist of the main summary of Physical Plant operating expenses and three supplementary data sheets as follows:

1. A breakdown of the functional categories "Utilities" and "Other".
2. Gross square feet area by major function.
3. Annual average cost of electricity, fuel and water.

This return is to be signed by both a physical plant and a financial officer of each university.

The individual university returns will be consolidated by COU and will be reviewed by a joint OAPPPA/COFO-UO sub-committee. Any unusual variations will be referred back to the respective universities for review and comment. Following these reviews, a comparative analysis of physical plant expenses of the Ontario universities will be prepared by COU.

NOTE: In addition to the foregoing information, you are asked to comment on all "material" extra-ordinary or non-recurring expenses included in any of the functional areas.

(University) _____

				0	3
1			5	6	

EXPENSES (ALL FUNDS) BY TYPE OF FUND AND OBJECT OF EXPENSE
FOR THE FISCAL YEAR ENDED APRIL 30, 1982
(In Thousands of Dollars)

Table 3 of 12

FINANCIAL REPORTING FORM
UNIVERSITIES OF ONTARIO

Object of Expense \ Type of Fund		General Funds				Restricted Funds			
		Operating	Other (Non-Credit)	Ancillary Enterprises	Subtotal	Sponsored Research	Trust and Endowment	Capital	TOTAL
	7-8	9-15	16-22	23-29	30-36	37-43	44-50	51-57	58-64
1. Salaries & Wages (a) Academic ranks	01								
(b) Other instruction & research	02								
(c) Other salaries & wages	03								
Subtotal	04								
2. Employee benefits	05								
Subtotal	06								
3. Library acquisitions	07								
4. Equipment & furniture (a) Purchase	08								
(b) Rental	09								
(c) Maintenance	10								
5. Operational supplies & expenses	11								
6. Cost of goods sold	12								
7. Utilities	13								
8. Taxes	14								
9. Renovations, Alterations & Major Repairs	15								
10. Externally contracted services (from table 9)	16								
11. Scholarships, busaries, etc.	17								
12. Principal & interest repayments	18								
13. Land & site services	19								
14. Buildings	20								
15. Miscellaneous (from table 10)	21								
16. Internal cost allocation (from table 11)	22								
TOTAL	23								

Note: Amounts in the "Operating" column must agree with the corresponding amounts in the "Total" column on table 4.

EXHIBIT 1

20

23

(University) _____ _____

1 | | | | | 0 | 4 |
1 5 6

ACTUAL OPERATING EXPENSES BY OBJECT AND FUNCTIONAL AREA
FOR THE FISCAL YEAR ENDED APRIL 30, 1982
(In Thousands of Dollars)

Table 4 of 12

FINANCIAL REPORTING FORM
UNIVERSITIES OF ONTARIO

Object of Expense \ Functional Area		Instruction & Research: All Excl. Medicine	Instruction & Research: Medicine	Instruction & Research: Sub-Total	Library	Computing	Student Services	Administration	Physical Plant	Other	TOTAL
	7-8	9-15	16-22	23-29	30-36	37-43	44-50	51-57	58-64	65-71	72-78
1. Salaries & Wages (a) Academic ranks	01										
(b) Other instruction & research	02										
(c) Other salaries & wages	03										
Subtotal	04										
2. Employee benefits	05										
Subtotal	06										
3. Library acquisitions	07										
4. Equipment & furniture (a) Purchase	08										
(b) Rental	09										
(c) Maintenance	10										
5. Operational supplies & expenses	11										
6. Cost of goods sold	12										
7. Utilities	13										
8. Taxes	14										
9. Renovations, alterations & major repairs	15										
10. Externally contracted services (from table 9)	16										
11. Scholarships, bursaries, etc.	17										
12. Principal & interest repayments	18										
13. Land & site services	19										
14. Buildings	20										
15. Miscellaneous (from table 10)	21										
16. Internal cost allocation (from table 11)	22										
TOTAL	23										

1 | | | | | 0 | 5 |
1 5 6

Computing Costs
(Total should agree with the total of "Computing" column above)

- Academic _____ (cols 9-15)
- Non-Academic _____ (cols 16-22)
- TOTAL _____

- 25 -

EXHIBIT 2

SUMMARY STATEMENTS

Physical Plant Operating Expenses by Function and Object of Expense
For the Fiscal Year Ended April 30, 1982
(In Thousands of Dollars)

Summary Statement # 1

Object of Expense \ Function	Physical Plant Admin. (1)	Building Maintenance (2)	Custodial Services (3)	Utilities (4)	Landscape & Grounds Mtce. (5)	Security & Traffic (6)	Subtotal (7)	Other (8)	Total[1] (9)
1. (C) Other Salaries & Wages	10419	12178	23366	4705	3928	6781	61377	2635	64012
2. Employee Benefits	1317	1439	2856	559	493	886	7550	570	8120
Subtotal	11736	13617	26222	5264	4421	7667	68927	3205	72132
3. Library Acquisitions									
4. Equipment & Furniture (A) Purchase	152	132	197	394	250	171	1296	171	1467
(B) Rental	25		5	2	23	15	70	63	133
(C) Mtce.	14	259	27	222	106	26	654	24	678
5. Operational Supplies & Expenses	557	3184	1422	1062	661	356	7242	448	7690
6. Cost of Goods Sold									
7. Utilities				44304			44304		44304
8. Property Taxes[2]								8133	8133
9. Renovations, Alterations & Major Repairs								11493	11493
10. Externally Contracted Services	44	2710	3540	332	386	707	7719	339	8058
11. Scholarships, Bursaries, Etc.									
12. Principal & Interest Repayments									
13. Land & Site Services									
14. Buildings									
15. Miscellaneous	261	182	5	140	28	24	640	2529	3169
16. Internal Cost Allocation									
Total	12789	20084	31418	51720	5875	8966	130852	26405	157257

Notes: 1. The "Total" column must agree by object of expense and in total with the functional column "Physical Plant" on table 4 in Volume 1 of "Total Revenue and Expenses of Ontario Universities".

2. This item includes MCU grants in lieu of municipal taxes totaling $7,780,000.

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Percentage of Total Physical Plant Operating Expenses by Function And Object of Expense for the Fiscal Year Ended April 30, 1982

Summary Statement # 1A

Object of Expense \ Function	Physical Plant Admin. (1)	Building Maintenance (2)	Custodial Services (3)	Utilities (4)	Landscape & Grounds Mtce. (5)	Security & Traffic (6)	Subtotal (7)
1. (C) Other Salaries & Wages	7.96	9.31	17.86	3.60	3.00	5.18	46.91
2. Employee Benefits	1.01	1.10	2.18	.43	.38	.68	5.77
Subtotal	8.97	10.41	20.04	4.02	3.38	5.86	52.68
3. Library Acquisitions							
4. Equipment & Furniture (A) Purchase	.12	.10	.15	.30	.19	.13	.99
(B) Rental	.02				.02	.01	.05
(C) Mtce.	.01	.20	.02	.17	.08	.02	.50
5. Operational Supplies & Expenses	.43	2.43	1.09	.81	.51	.27	5.53
6. Cost of Goods Sold							
7. Utilities				33.86			33.86
8. Property Taxes							
9. Renovations, Alterations & Major Repairs							
10. Externally Contracted Services	.03	2.07	2.71	.25	.29	.54	5.90
11. Scholarships, Bursaries, Etc.							
12. Principal & Interest Repayments							
13. Land & Site Services							
14. Buildings							
15. Miscellaneous	.20	.14		.11	.02	.02	.49
16. Internal Cost Allocation							
Total	9.77	15.35	24.01	39.53	4.49	6.85	100.00

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Percentage of Physical Plant Operating Expenses by Object of Expense
By Function for the Fiscal Year Ended April 30, 1982

Summary Statement # 1B

Object of Expense \ Function	Physical Plant Admin. (1)	Building Maintenance (2)	Custodial Services (3)	Utilities (4)	Landscape & Grounds Mtce. (5)	Security & Traffic (6)	Subtotal (7)	Other (8)	Total[1] (9)
1. (C) Other Salaries & Wages	81.47	60.64	74.37	9.10	66.86	75.63	46.91	9.98	40.71
2. Employee Benefits	10.30	7.16	9.09	1.08	8.39	9.88	5.77	2.16	5.16
Subtotal	91.77	67.80	83.46	10.18	75.25	85.51	52.68	12.14	45.87
3. Library Acquisitions									
4. Equipment & Furniture (A) Purchase	1.19	.66	.63	.76	4.26	1.91	.99	.65	.93
(B) Rental	.20		.02		.39	.17	.05	.24	.08
(C) Mtce.	.11	1.29	.09	.43	1.80	.29	.50	.09	.43
5. Operational Supplies & Expenses	4.36	15.85	4.53	2.05	11.25	3.97	5.53	1.70	4.89
6. Cost of Goods Sold									
7. Utilities				85.66			33.86		28.17
8. Property Taxes								30.80	5.17
9. Renovations, Alterations & Major Repairs								43.53	7.31
10. Externally Contracted Services	.34	13.49	11.27	.64	6.57	7.89	5.90	1.28	5.12
11. Scholarships, Bursaries, Etc.									
12. Principal & Interest Repayments									
13. Land & Site Services									
14. Buildings									
15. Miscellaneous	2.04	.91	.02	.27	.48	.27	.49	9.58	2.02
16. Internal Cost Allocation									
Total	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00

Note: 1. The "Total" column must agree by object of expense and in total with the functional column "Physical Plant" on table 4 in Volume 1 of "Total Revenue and Expenses of Ontario Universities".

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Physical Plant Operating Expenses by Function and Institution
For the Fiscal Year Ended April 30, 1982
(In Thousands of Dollars)

Summary Statement # 2

Institution	Physical Plant Admin. (1)	Building Maintenance (2)	Custodial Services (3)	Utilities (4)	Landscape & Grounds Mtce. (5)	Security & Traffic (6)	Subtotal (7)	Other (8)	Total (9)
Brock	206	393	789	1045	119	176	2728	517	3245
Carleton	664	1512	1340	2845	362	681	7404	1234	8638
Guelph	981	2054	2096	3108	582	853	9674	987	10661
Lakehead	167	414	651	1344	186	228	2990	244	3234
Laurentian	104	430	359	1234	204	174	2505	304	2809
McMaster	748	1582	2355	3637	456	644	9422	1358	10780
Ottawa	1266	1344	1752	4283	400	688	9733	2466	12199
Queen's	852	1746	2553	2932	229	293	8605	1174	9779
Ryerson	438	849	1494	2113	52	379	5325	942	6267
Toronto	3205	2620	6701	12841	845	2419	28631	9260	37891
Trent	148	271	369	432	129	96	1445	271	1716
Waterloo	1352	1970	2585	3462	754	608	10731	2098	12829
Western	930	1662	2821	3914	402	456	10185	2223	12408
Wilfrid Laurier	189	329	669	717	84	177	2165	592	2757
Windsor	429	886	2071	3012	297	527	7222	1464	8686
York	1110	2022	2813	4801	774	567	12087	1271	13358
Total	12789	20084	31418	51720	5875	8966	130852	26405	157257

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Percentage of Physical Plant Operating Expenses by Function by Institution
For the Fiscal Year Ended April 30, 1982
(In Thousands of Dollars)

Summary Statement # 2A

Institution	Physical Plant Admin. (1)	Building Maintenance (2)	Custodial Services (3)	Utilities (4)	Landscape & Grounds Mtce. (5)	Security & Traffic (6)	Subtotal (7)
Brock	7.55	14.41	28.92	38.31	4.36	6.45	100.00
Carleton	8.97	20.42	18.10	38.43	4.89	9.20	100.00
Guelph	10.14	21.23	21.67	32.13	6.02	8.82	100.00
Lakehead	5.59	13.85	21.77	44.95	6.22	7.63	100.00
Laurentian	4.15	17.17	14.33	49.26	8.14	6.95	100.00
McMaster	7.94	16.79	24.99	38.60	4.84	6.84	100.00
Ottawa	13.01	13.81	18.00	44.00	4.11	7.07	100.00
Queen's	9.90	20.29	29.67	34.07	2.66	3.40	100.00
Ryerson	8.23	15.94	28.06	39.68	.98	7.12	100.00
Toronto	11.19	9.15	23.40	44.85	2.95	8.45	100.00
Trent	10.24	18.75	25.54	29.90	8.93	6.64	100.00
Waterloo	12.60	18.36	24.09	32.26	7.03	5.67	100.00
Western	9.13	16.32	27.70	38.43	3.95	4.48	100.00
Wilfrid Laurier	8.73	15.20	30.90	33.12	3.88	8.18	100.00
Windsor	5.94	12.27	28.68	41.71	4.11	7.30	100.00
York	9.18	16.73	23.27	39.72	6.40	4.69	100.00
Total	9.77	15.35	24.01	39.53	4.49	6.85	100.00

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Physical Plant Operating Expenses by Institution and Object
Of Expense for the Fiscal Year Ended April 30, 1982
(In Thousands of Dollars)

Summary Statement # 3

Object of Expense \ Institution	Brock	Carleton	Guelph	Lakehead	Laurentian	McMaster	Ottawa	Queen's	Ryerson	Toronto	Trent	Waterloo	Western	W.L.U.	Windsor	York	Total
1. (C) Other Salaries & Wages	1276	2887	5226	1450	887	4351	4208	4225	1650	13408	914	5985	5590	1137	3722	7096	64012
2. Employee Benefits	175	451	562	166	134	453	570	472	284	1843	93	634	750	189	644	700	8120
Subtotal	1451	3338	5788	1616	1021	4804	4778	4697	1934	15251	1007	6619	6340	1326	4366	7796	72132
3. Library Acquisitions																	
4. Equipment & Furniture (A) Purchase	46	87	169	21	19	82	144	20	31	235	18	77	33	17	330	138	1467
(B) Rental		8	12				38			37		10	5		3	20	133
(C) Mtce.		8	101	2	55	2	163		2	13		30	166	4		132	678
5. Operational Supplies & Expenses	218	643	723	231	139	534	215	950	431	832	145	576	783	226	340	704	7690
6. Cost of Goods Sold																	
7. Utilities	989	2613	2782	1130	860	3179	2848	2763	1902	12261	396	2963	3435	622	2144	3417	44304
8. Property Taxes	115	458	476	134	115	500	625	777	459	1645	109	780	806	195	345	594	8133
9. Renovations, Alterations & Major Repairs	295	424	358		65	181	551	376	270	5817		1318	689	246	888	15	11493
10. Externally Contracted Services	105	955	154	37	504	1409	2316	12	1026	497	12	353	25	89	196	368	8058
11. Scholarships, Bursaries, Etc.																	
12. Principal & Interest Repayments																	
13. Land & Site Services																	
14. Buildings																	
15. Miscellaneous	26	104	98	63	31	89	521	184	212	1303	29	103	126	32	74	174	3169
16. Internal Cost Allocation																	
Total	3245	8638	10661	3234	2809	10780	12199	9779	6267	37891	1716	12829	12408	2757	8686	13358	157257

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Summary Statement # 3A

Percentage of Physical Plant Operating Expenses by Object of Expense by Institution for the Fiscal Year Ended April 30, 1982
(In Thousands of Dollars)

Object of Expense / Institution	Brock	Carleton	Guelph	Lakehead	Laurentian	McMaster	Ottawa	Queen's	Ryerson	Toronto	Trent	Waterloo	Western	W.L.U.	Windsor	York	Total
1. (C) Other Salaries & Wages	39.32	33.42	49.02	44.84	31.58	40.36	34.49	43.20	26.33	35.39	53.26	46.65	45.05	41.24	42.85	53.12	40.71
2. Employee Benefits	5.39	5.22	5.27	5.13	4.77	4.20	4.67	4.83	4.53	4.86	5.42	4.94	6.04	6.86	7.41	5.24	5.16
Subtotal	44.71	38.64	54.29	49.97	36.35	44.56	39.17	48.03	30.86	40.25	58.68	51.59	51.10	48.10	50.26	58.36	45.87
3. Library Acquisitions																	
4. Equipment & Furniture (A) Purchase	1.42	1.01	1.59	.65	.68	.76	1.18	.20	.49	.62	1.05	.60	.27	.62	3.80	1.03	.93
(B) Rental		.09	.11				.31			.10		.08	.04		.03	.15	.08
(C) Mtce.		.09	.95	.06	1.96	.02	1.34		.03	.03		.23	1.34	.15		.99	.43
5. Operational Supplies & Expenses	6.72	7.44	6.78	7.14	4.95	4.95	1.76	9.71	6.88	2.20	8.45	4.49	6.31	8.20	3.91	5.27	4.89
6. Cost of Goods Sold																	
7. Utilities	30.48	30.25	26.10	34.94	30.62	29.49	23.35	28.25	30.35	32.36	23.08	23.10	27.68	22.56	24.68	25.58	28.17
8. Property Taxes	3.54	5.30	4.46	4.14	4.09	4.64	5.12	7.95	7.32	4.34	6.35	6.08	6.50	7.07	3.97	4.45	5.17
9. Renovations, Alterations & Major Repairs	9.09	4.91	3.36		2.31	1.68	4.52	3.84	4.31	15.35		10.27	5.55	8.92	10.22	.11	7.31
10. Externally Contracted Services	3.24	11.06	1.44	1.14	17.94	13.07	18.99	.12	16.37	1.31	.70	2.75	.20	3.23	2.26	2.75	5.12
11. Scholarships, Bursaries, Etc.																	
12. Principal & Interest Repayments																	
13. Land & Site Services																	
14. Buildings																	
15. Miscellaneous	.80	1.20	.92	1.95	1.10	.83	4.27	1.88	3.38	3.44	1.69	.80	1.02	1.16	.85	1.30	2.02
16. Internal Cost Allocation																	
Total	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00

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Breakdown of "Utilities" and "Other" Physical Plant Operating Expenses
By Institution for the Fiscal Year Ended April 30, 1982
(In Thousands of Dollars)

Summary Statement # 4

Institution	UTILITIES							OTHER [1]									
	Elec.	Fuel Oil	Gas	Water	Tel.	Other	Total	7(a)	7(b)	7(c)	7(d)	7(e)	7(f)	7(g)	7(h)	7(i)	TOTAL
Brock	735		46	38	170		989		51		115		31	25	295		517
Carleton	884	103	900	258	468		2613	60	108		458	89	86	9	424		1234
Guelph	1028		1233	98	359	64	2782		78		476	3		72	358		987
Lakehead	454	17	539	64	56		1130	63			134			47			244
Laurentian	311	7	363	44	135		860				115	94		30	65		304
McMaster	1389	31	1126	207	426		3179	200			500	294	118	65	181		1358
Ottawa	1011	92	914	197	634		2848		495	148	625			97	551	550	2466
Queen's	1043	571	509	167	464	9	2763				777		12	9	376		1174
Ryerson	1052	8	444	78	320		1902				459	21		72	270	120	942
Toronto	4920	559	4150	796	1661	175	12261	221			1645		169	785	5930	510	9260
Trent	226	1	22	11	136		396			90	109	10	19	27	9		264
Waterloo	1199	46	1048	230	440		2963				780				1318		2098
Western	1374	52	1209	86	714		3435	104	105	336	806		96	87	689		2223
Wilfrid Laurier	224	7	196	25	170		622	42	48	19	195	7	2	20	246	13	592
Windsor	867	9	883	63	322		2144	23	6	6	349	111	10	71	888		1464
York	1225	146	1151	155	740		3417	162			594	203	204	93	15		1271
Total	17942	1649	14733	2517	7215	248	44304	875	891	599	8137	832	747	1509	11615	1193	26398

Note: 1. Headings for "Other" physical plant operating expenses -

7(a) Purchasing & Receiving
7(b) Furniture Moving & Storage
7(c) Costs of Services
7(d) Property Taxes & Other Assessment
7(e) Vehicle Equipment Costs
7(f) Other Costs
7(g) Insurance
7(h) Renovations, Alterations & Major Repairs
7(i) Cost of Rental Space

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Gross Square Feet and Utilities Rates by Institution
For the Fiscal Year Ended April 30, 1982

Summary Statement # 5

Institution	Gross Square Feet (000's)			Utility Rates			
	Building Maintenance	Custodial	Utilities	Electricity	Fuel Gas	Fuel Oil	Water
	Total	Total	Total	¢/KWH	¢/Mil BTU	¢/Mil BTU	¢/1000 Gal.
Brock	1026	1026	1026	2.75	394		90.0
Carleton	2043	2043	2043	2.80	349	595	177.0
Guelph [1]	3170	2952	3038	2.70	345		57.6
Lakehead	913	891	913	3.03	332	698	72.8
Laurentian	770	770	770	3.48	362	743	101.0
McMaster	2671	2648	2671	2.29	349	340	115.4
Ottawa	2470	2460	2460	2.82	346	627	162.0
Queen's [2]	3039	3039	3039	2.94	347	389	125.0
Ryerson	1700	1450	1700	3.13	362	693	155.0
Toronto [3]	9457	8701	9457	2.94	343	487	147.1
Trent	544	481	544	3.40	438	718	75.0
Waterloo	3391	246	3343	2.99	351	464	144.7
Western	3422	3422	3422	2.95	347	379	65.8
Wilfrid Laurier	552	552	552	3.09	388	664	152.0
Windsor	1541	1541	1541	2.71	357	435	142.6
York	3869	3869	3869	2.66	337	454	149.7

Notes: 1. Under "Utility Rates", Guelph also reported "Sewage disposal" on a per capita basis.

2. Under "Utility Rates", Queen's also reported "Sewage" in cents per cubic meter.

3. Under "Utility Rates", Toronto also reported "Purchased Steam" in dollars per 1000 pounds.

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Unit Costs of Physical Plant Operating Expenses by Institution
For the Fiscal Year Ended April 30, 1982
($ / Square Foot)

Summary Statement # 6

Institution	Maintenance (1)	Custodial (2)	Utilities (3)	Grounds[1] (4)	Security[1] & Traffic (5)	Total 1,2,3,4,5	Total 1,2,3,4
Brock	.383	.769	1.019	.116	.172	2.459	2.287
Carleton	.740	.656	1.393	.177	.333	3.299	2.966
Guelph	.648	.710	1.023	.184	.269	2.834	2.565
Lakehead	.453	.731	1.472	.204	.250	3.110	2.860
Laurentian	.558	.466	1.603	.265	.226	3.118	2.892
McMaster	.592	.889	1.362	.171	.241	3.255	3.014
Ottawa	.544	.712	1.741	.162	.279	3.438	3.159
Queen's	.575	.840	.965	.075	.096	2.551	2.455
Ryerson	.499	1.030	1.243	.031	.223	3.026	2.803
Toronto	.277	.770	1.358	.089	.256	2.750	2.494
Trent	.498	.767	.794	.237	.176	2.472	2.296
Waterloo	.581	1.048	1.036	.222	.179	3.066	2.887
Western	.486	.824	1.144	.117	.133	2.704	2.571
Wilfrid Laurier	.596	1.212	1.299	.152	.321	3.580	3.259
Windsor	.575	1.344	1.955	.193	.342	4.409	4.067
York	.523	.727	1.241	.200	.147	2.838	2.691
Average	.533	.843	1.290	.162	.27	3.056	2.829

Note: 1. Unit costs are calculated using Building Maintenance square feet (Summary Statement # 5)

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